



Bal Jagat - Children's World Inc.
5199 E. Pacific Coast Highway, Suite #204
Long Beach, CA 90804
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www.baljagat.org
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Bal Jagat - Children's World Inc.
February 2014 Newsletter
The Love Edition





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Wedding Bells are ringing!



वेर्षा[रिक्त] तारे वेर्षा[रिक्त]

Two of Bal Jagat's adopted children are all grown up getting married! Both young ladies were adopted from India through Bal Jagat-Children's World Inc. and we were invited to attend both ceremonies. Priya Jaganathan and Katherine Deutz, we wish you a lifetime of warm blessings and love. You are part of our family.

Bal Jagat's new website and mobile website are coming!



As a sign of the times, we are creating a new mobile enabled website as well as replacing our old website with a new one. If you would like to submit quotations on your adoption experience with us and or photos of your child, we would be incredibly grateful!



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Waiting families reminder-

All adoptive families are responsible for maintaining their USCIS paperwork, communicating with USCIS about deadlines, and contacting Bal Jagat well in advance of expiry of when an update is required. If you have any questions on your Immigration Status, please contact them directly.

1-877-424-8374, options 1 or 2

NBC.HAGUE@DHS.GOV (HAGUE CASES)

NBC.ADOPTION@DHS.GOV (NON HAGUE)





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ADOPTION TAX CREDIT

Do you need help with the adoption tax credit?

<http://www.irs.gov/Individuals/Adoption-Benefits-FAQs>



Q.1 What is new for the adoption credit?

For tax years beginning after December 31, 2011

1. The adoption credit is non-refundable.
2. The maximum amount of the credit is \$12,650 that means you can reduce your 2012 tax bill by up to \$12,650.
3. You can carry any unused credit forward up to five tax years.
4. For 2012 returns, the credit is eliminated if your modified adjusted gross income (MAGI) is more than \$229,710 and it begins to phase out if your MAGI is more than \$189,710.
5. The American Taxpayer Relief Act of 2012 (H.R.8) enacted on January 2, 2013 permanently extended the adoption credit and the adoption assistance programs for tax years beginning after December 31, 2012.
6. For 2013 returns, the maximum non-refundable credit is \$12,970 and the credit is eliminated if your modified adjusted gross income (MAGI) is more than \$234,580 and it begins to phase out if your MAGI is more than \$194,580.
- 7.

Q.2 Is there anything new in claiming the Adoption Tax Credit?

To claim the adoption tax credit for 2012, complete and attach Form 8839 to your federal tax return. Refer to the [Form 8839, Qualified Adoption Expenses](#) instructions and chart for



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additional information. When you file your paper tax return, you will need to attach the completed Form 8839 to your return and send it to the IRS.

You do not need to send in receipts or documents with your paper return, however, you should keep all the documents used to calculate your adoption tax credit for your records.

Q.3 What is the Adoption Tax Credit?

The adoption tax credit offsets qualified adoption expenses, making adoption possible for some families who could not otherwise afford it. Taxpayers who adopt an eligible child may qualify for an adoption tax credit.

Q.4 Can I claim the Adoption Tax Credit?

Generally, you may qualify for the adoption credit if you adopted a child and paid qualified expenses relating to the adoption. The amount of the tax credit is as much as \$12,650 for 2012. If you attempt to adopt a U.S. child, you may be able to claim the credit even if the adoption does not become final. If you adopt a U.S. child with special needs, you may qualify for the full amount of the adoption credit even if you paid few or no adoption-related expenses, if the adoption is final. A child is a U.S. child if he or she was a citizen or resident of the United States (including U.S. possessions) at the time the adoption attempt began.

Q.5 What are qualified adoption expenses?

Qualified adoption expenses are reasonable and necessary adoption fees. They include: court costs, attorney fees, traveling expenses (including amounts spent for meals and lodging while away from home), and other expenses directly related to the legal adoption of an eligible child. Qualified adoption expenses do not include expenses: for adopting your spouse's child, for a surrogate parenting arrangement, that violate state or federal law, paid using funds received from a federal, state, or local program, paid or reimbursed by your employer or any other organization, or allowed as a credit or deduction on a federal tax return.

You cannot claim a credit for the same adoption expenses used to claim the income exclusion. Expenses connected with a foreign adoption (where the child was not a U.S. citizen or resident at the time the adoption process began) qualify only if you actually adopt the child.

Q.6 Who is an eligible child?

An eligible child is: a child under the age of 18, or an individual who is physically or mentally incapable of caring for him or herself.

Q.7 What documents should I keep for my records?

You should keep the following documents: receipts for qualified adoption expenses, entry visas for foreign adoptions, final decree, certificate or order of adoption, home study by an authorized



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placement agency, child placement agreements or court orders, and determination of special needs status by a State or the District of Columbia.

Q.8 What is the income exclusion for employer-provided adoption benefits?

You may be able to exclude from your income amounts paid to you or for you by your employer under a qualified adoption assistance program. You may qualify for the income exclusion if you adopted or attempted to adopt a child and the program paid or reimbursed you for qualified expenses relating to the adoption. The amount of the exclusion is as much as \$12,650 for 2012.

Special rules apply for when to exclude the income for foreign adoptions.
 General Information

The following tables explain when you should take the credit:

<i>Adopting a foreign child.</i>	
IF you pay qualifying expenses in...	THEN take the credit in...
Any year before the year the adoption is final	The year the adoption is final.
The year the adoption is final	The year the adoption is final.
Any year after the year the adoption is final	The year of the payment.

The following tables explain when to exclude employer-provided adoption assistance from your income:

<i>Adopting a foreign child.</i>	
IF your employer pays for qualifying expenses under an adoption assistance program in...	THEN take the exclusion in...
Any year before the year the adoption is final	The year the adoption is final.
The year the adoption is final	The year the adoption is final.
Any year after the year the adoption is final	The year of the payment.

Note: If your employer makes a payment in a year before the adoption is final, you include the amount in your income for the year. When the adoption is final, exclude the amount from your income on your return for that year.



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Country Programs 2014

Bal Jagat has direct programs in China, India and Romania.

In China, there are healthy children as well as minor to moderate correctable needs, and older children waiting to be adopted. We are currently accepting applications for new families in CA and all states.

In India, there are also minor to moderate correctable needs, and older children waiting to be adopted. The registration for healthy children recently opened a few days ago. We are currently accepting applications for new families in CA state only.

In Romania, there are healthy children as well as minor to moderate correctable needs, and older children waiting to be adopted. We are accepting new families in CA and all states.

Bal Jagat- Children's World Inc partners with many agencies that have country programs in all parts of the world. Remember, if you are working with another agency, we can complete your homestudy. We can also help you with child placement. Please inquire with us and make a personal orientation appointment to see which country program is right for you. There are so many children in the world that need a loving family.

We are also able to assist with progress reporting (both post placement and post adoption), Re- adoption (AKA California adoption) and homestudy services only.





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OUR DNA (Devotion, Now and Always)

*You may not have our blood,
But you have our Hearts.
You may not have our DNA,
But you have our
Devotion
our Name,
and Affection,
Forever*

*I may not have given birth to you,
But when you came to us
You gave us a New Life.
The Birth of a Family.*



Composed & submitted by Elisa Hastings, adoptive parent of a child from Romania

Did you know that Adoption Learning Partners has bite size bits (short videos with parenting information that are free?)

<http://www.adoptionlearningpartners.org/catalog/videos/bite-sized-tips/index.cfm>

Check their website often for new courses, changes & updates!

Habits for Happy and Healthy Mealtimes

Shared mealtimes are a critical way to deepen attachment whether you have a 5 month old or a 15 year old. But the dinner table is not always an easy place for adopted or foster kids.

The First Doctor's Visit

Dr. Dana Johnson, renowned international adoption physician, walks parents through what nutrition tests to ask for during their child's first doctor visit. He explains what each test is for and how it is administered.

Why Internationally Adopted Children are At Risk for Malnutrition

Dr. Dana Johnson, renowned international adoption physician, discusses what factors contribute to nutritional deficiencies in internationally adopted children.



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Happy GungHay Fat Choy

http://www.theschoolbell.com/Links/Chinatown/Window_dec.html



Gung Hay Fat Choy means "Best wishes and Congratulations. Have a prosperous and good year." Chinese New Year marks the end of winter and the beginning of spring. It is a time for family reunions, for honoring ancestors and for thanking the gods for their blessings. Families make great preparations for this special celebration. Before the new year, families settle debts and buy new clothes.

The house is cleaned and food is prepared. Homes are filled with flowers and fruit. Oranges, tangerines, and pomeloes are picked and displayed. The colors symbolize good luck and joy. Blossoms symbolize longevity and courage. Some Chinese believe that if flowers blossom on New Years Day good fortune will be theirs for the next year.

Candy trays of candied melon, coconut, lotus seed and watermelon seed are offered. They signify growth, good health, abundance and togetherness. Scrolls or couplets are hung on walls or doorways to carry messages of good health, luck, long life, prosperity, and happiness. A popular one reads "May everything be according to your wishes." Children behave impeccably because they are warned that what happens the first day of the year may decide events for the coming year. Everyone takes care to say and do the right things and think good thoughts.



Bal Jagat - Children's World Inc is accepting donations year round. Tax deduction certificates will be provided.

A Fully Hague Accredited International Adoption Agency, Building Forever Families Since 1983.

Please join us on Facebook (two profiles- Bal Jagat and a page- Bal Jagat- Children's World Inc.)

Visit www.baljagat.org/news/ for the latest up-to-date info and pictures!

New Website and mobile website in the making!
Please share photos and quotes with us to be included asap.

Newsletter Editor- Mausami Momaya. For suggestions and contributions- mausami@baljagat.org